

ASSEMBLY BILL

No. 1262

Introduced by Assembly Member Audra Strickland

February 27, 2009

An act relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 1262, as introduced, Audra Strickland. Sales and use taxes: exemptions: charitable organizations.

The Sales and Use Tax Law imposes a tax on a retailer measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state. Existing law provides certain exemptions from sales and use taxes.

This bill would declare the intent of the Legislature to enact legislation that would provide exemptions from the Sales and Use Tax Law for sales and uses of tangible personal property by nonprofit organizations that raise money for charitable causes.

Vote: majority. Appropriation: no. Fiscal committee: no.
State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. It is the intent of the Legislature to enact
- 2 legislation that would provide exemptions from the Sales and Use
- 3 Tax Law for certain sales of, and the storage, use, or other

- 1 consumption of, tangible personal property sold or used by
- 2 nonprofit organizations that raise money for charitable causes.

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